

2003 DRAFTING REQUEST**Bill**Received: **10/10/2002**Received By: **pgrant**Wanted: **As time permits**

Identical to LRB:

For: **Wayne Wood (608) 266-7503**By/Representing: **himself**This file may be shown to any legislator: **NO**Drafter: **pgrant**

May Contact:

Addl. Drafters: **jkreye
rchampag
mshovers**Subject: **Education - school boards
Education - school finance
Tax - property
Tax - sales
Tax Credits - individual income**Extra Copies: **MJL**Submit via email: **YES**Requester's email: **Rep.WoodW@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

School finance proposale

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 02/13/2003						S&L

03/11/2003 04:20:43 PM

Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1		rschluct 02/17/2003		_____			S&L
/P2	pgrant 02/17/2003	wjackson 02/19/2003	rschluct 02/20/2003	_____	mbarman 02/20/2003		S&L
/1	pgrant 03/03/2003	wjackson 03/05/2003	pgreensl 03/06/2003	_____	amentkow 03/06/2003	lemery 03/11/2003	

FE Sent For:

at intro

<END>

2003 DRAFTING REQUEST**Bill**Received: **10/10/2002**Received By: **pgrant**Wanted: **As time permits**

Identical to LRB:

For: **Wayne Wood (608) 266-7503**By/Representing: **himself**This file may be shown to any legislator: **NO**Drafter: **pgrant**

May Contact:

Addl. Drafters: **jkreye
rchampag
mshovers**Subject: **Education - school boards
Education - school finance
Tax - property
Tax - sales
Tax Credits - individual income**Extra Copies: **MJL**Submit via email: **YES**Requester's email: **Rep.WoodW@legis.state.wi.us**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

School finance proposale

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 02/13/2003						S&L

For Assembly per pg

03/06/2003 11:16:57 AM

Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P1		rschluet 02/17/2003		_____			S&L
/P2	pgrant 02/17/2003	wjackson 02/19/2003	rschluet 02/20/2003	_____	mbarman 02/20/2003		S&L
/1	pgrant 03/03/2003	wjackson 03/05/2003	pgreensl 03/06/2003	_____	amentkow 03/06/2003		

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: 10/10/2002

Received By: pgrant

Wanted: As time permits

Identical to LRB:

For: Wayne Wood (608) 266-7503

By/Representing: himself

This file may be shown to any legislator: NO

Drafter: pgrant

May Contact:

Addl. Drafters: jkreye
rchampag
mshovers

Subject: Education - school boards
Education - school finance
Tax - property
Tax - sales
Tax Credits - individual income

Extra Copies: MJL

Submit via email: YES

Requester's email: Rep.WoodW@legis.state.wi.us ✓

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

School finance proposale

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 02/13/2003	1 WLj 3/15	2 16 p8	==			S&L

02/20/2003 09:22:42 AM

Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

/P1		rschluet 02/17/2003		_____			S&L

/P2	pgrant 02/17/2003	wjackson 02/19/2003	rschluct 02/20/2003	_____	mbarman 02/20/2003		

FE Sent For:

<END>

2003 DRAFTING REQUEST

Bill

Received: **10/10/2002**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **Wayne Wood (608) 266-7503**

By/Representing: **himself**

This file may be shown to any legislator: **NO**

Drafter: **pgrant**

May Contact:

Addl. Drafters: **jkreye
rchampag**

Subject: **Education - school boards
Education - school finance
Tax - property
Tax - sales**

Extra Copies: **MJL**

Submit via email: **YES**

Requester's email: **Rep.WoodW@legis.state.wi.us**

Carbon copy (CC:) to:

Fixed
01-10-2003
gmb

Pre Topic:

No specific pre topic given

Topic:

School finance proposale

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant						

01/10/2003 03:05:22 PM

Page 2

FE Sent For:

<END>

2003 DRAFTING REQUEST**Bill**

Received: 10/10/2002

Received By: pgrant

Wanted: As time permits

Identical to LRB:

For: Wayne Wood (608) 266-7503
752-5485

By/Representing:

This file may be shown to any legislator: NO

Drafter: pgrant

May Contact:

Addl. Drafters: jkreye
rchampagSubject: Education - school boards
Education - school finance
Tax - property
Tax - salesExtra Copies: ~~MLP~~

Submit via email: YES

Requester's email: Rep.Wood@legis.state.wi.us

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

School finance proposale

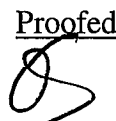
Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
--------------	----------------	-----------------	--------------	----------------	------------------	-----------------	-----------------

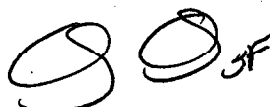
p2 WJ 2/19



FE Sent For:

<END>

2-19-3



2-19-3

School Finance Reform Proposal

M. Lehman/W. Wood

Overview

For the past 6 years, State Representatives Michael Lehman (R-Hartford) and Wayne Wood (D-Janesville) have been working on developing a proposal to reform the financing system for public education in the State of Wisconsin. The proposal outlined below is a culmination of their work.

In developing their proposal, Representatives M. Lehman and Wood first set forth a set of criteria to be met. These criteria included: 1) Eliminate the reliance of the educational financing system on the local property tax; 2) Insure that the public educational system has sufficient funding resources; 3) Create an equitable funding system that will benefit all districts; 4) Minimize the often contentious political debate concerning the issue of educational funding in the state budgetary process; and, 5) Achieve all goals without raising the overall tax burden on Wisconsin residents.

The core of the School Finance Reform Proposal is the origin of the funding. With the shift away from the local property tax, an alternative funding source was needed. Data provided by the Legislative Fiscal Bureau indicated that perhaps a suitable alternative source would be the sales tax because records indicated that over the past decade sales tax receipts grew at a slightly higher rate than school costs. As a result, the Proposal was crafted incorporating a freeze at current levels of GPR funding for education with a portion of the state sales tax providing the balance needed plus an annual increase. The GPR funding and the sales tax revenue would be placed into a new segregated fund to be distributed to school districts.

The second major component of the School Finance Reform Proposal is the how general aid is distributed to school districts. The design is to have the general aid to each school district converge to an equal amount over 20 years. Each school district would have a potentially unique percentage rate of annual increase in general aid. This percentage would remain the same for the duration of the 20 years allowing for both the state and the school districts to easily budget for future years.

While reliance on the local property tax will be drastically reduced, school districts will retain the ability to levy a relatively small local property tax to fund capital improvement projects. The state would provide funding assistance for capital improvement projects based on a formula similar to the current equalized aid formula. The formula would take into account the relative ability of each school district to raise revenue with a local property tax. The goal being to provide higher levels of capital assistance to school districts with low equalized values per student.

School Finance Reform Proposal

The School Finance Reform Proposal contemplates the following provisions:

Section I: Funding System-

With the exception of the transportation categorical aid for school bussing, repeal or eliminate all current funding sources and programs along with all references to a set percent of cost commitment by the state. In addition, repeal current referendum laws allowing school districts to exceed revenue caps.

- 5.8B*
- 1) Create a new Segregated Fund for financing Wisconsin's public education system.
 - 2) Commit on an annual basis, state GPR dollars at a dollar level equal to the last year of state GPR commitment under the prior funding system. Annual GPR commitment frozen at this dollar level. These monies to be placed in the newly created SEG fund for public education.
 - 3) Increase the state sales tax rate and commit a certain percentage of annual sales tax revenues to the educational SEG fund.

A) The percentage of annual sales tax revenue to be contributed would depend upon which of the following two options are chosen for the sales tax rate increase.

- 1) Increase the state sales tax rate from 5% to 7% while also expanding the sales tax base by removing the current sales tax exemptions for entities listed under "Group 1" in Addendum 1. Under this option, 38% of annual state sales tax revenue would be deposited into the educational SEG fund.
- 2) Increase the state sales tax rate from 5% to 7.5% but maintain the current sales tax base leaving all current sales tax exemptions in place. Under this option, 41% of annual state sales tax revenue would be deposited into the educational SEG fund.

B) Should annual sales tax revenues under either option exceed cost demands, the excess revenue shall remain in the educational SEG fund establishing in essence, a "Rainy Day Fund" for use in years when sales tax revenues do not meet cost demands.

- const. problem*
- 4) Allow local school districts to maintain the ability to levy a local property tax not to exceed 3 mills. Money generated by the local property tax may be used to cover capital improvement costs not covered by state funding (See section III). The revenue may also be used to cover certain unanticipated cost increases for items including, but not necessarily limited to: utilities, transportation needs, and insurance.

Section II: State Educational Aid Distribution-

Annual school aid distributions will be drawn from the newly created educational SEG fund and would be designed to converge all school districts to the same spending level over a

*Leave ch. 220
Leave 118.40 (20)
Leave 119.23
Leave 121.095*

*Δ 6
1916*

*anything it
can't be
used for? → salaries*

20-year period. Initially, we will be setting the goal of \$20,000 per student in 20 years. This may not be the final number. It will depend upon a variety of factors. To determine each district's annual increase requires using its current spending per student as a base, and figuring an annual percentage rate increase that would bring the school district to \$20,000. Once this percentage rate were determined, the rate would then remain unchanged for the 20-year period allowing the state and school district to easily determine the level of annual funding needed/available far into the future. It is our intent to have an evaluation probably 7 to 8 years out to see if things need to be changed.

Under the new funding system, each school district will receive an annual state aid distribution payment. In the first year, the district will receive a payment equal to its Total Current Educational Cost* (TCEC) of the prior year plus the set percentage determined to converge the school district to \$20,000/student in 20 years. Each year thereafter, a district's aid payment will equal the prior year's distribution plus the set percentage increase. For these computations, a rolling three-year average for student enrollment in the district shall be used.

Appeal Process for Special Education-

In the event that a school district experiences an unanticipated increase in demand for special education services, the proposal includes a provision for the school district to obtain additional state aid. The school district would be able to appeal to the state for additional funding to cover the special education costs. The state would review the appeal and determine if additional aid to the district is justified.

Section III: State Aid for Capital Expenditures-

The state will continue to assist school districts in providing funding for capital improvement projects. Funding would be determined on a district-by-district basis utilizing a formula similar to the current equalized aid formula. The goal being to provide districts with lower equalized value per student levels a higher degree of state assistance.

- 1) Local approval for a building project would be granted by a super-majority of the school board. If approval is granted, the district may levy a local property tax not to exceed 3 mills to fund the project. The board may not act to exceed the 3-mill levy limit and the local referendum process is eliminated.
- 2) Establish a state review board for building projects. This board will determine educational need for the project for purposes of state aid. State aid to be contributed only for the portion of the project determined to be an educational need. Approval by the review board will be required for state aid in funding the project.
- 3) Pending approval by the review board, the state then provides funding assistance for local building projects at a rate determined by the capital assistance formula.

-This provision only applies to new projects.

Section IV: Teacher Salaries-

- 1) Eliminate the Qualified Economic Offer.

10/23/02 Andrew
 can still levy up to 3 mills even if
 have no cap. project. [Need super majority??]

if balance in
 seg. fund?

3/4 of all members?

comes from
 seg. fund?

648-752-5421

- 2) Salaries shall be paid out of the annual per student state aid funding. School districts may not use the local property tax levy to raise money for salaries.
- 3) ~~The salary schedules for licensed teachers shall be unfrozen.~~ ?

shd not be used
for sal. or
benefits

Section V: "Third Party" Funding Sources-

- 1) Any costs associated with third party (Federal) grant a district currently receives will be included in the district's TCEC number. The general aid that would be distributed to cover the costs associated with the grant will not be distributed to the district; rather it will be deposited into the educational SEG fund. This is to prevent double funding of costs. Upon expiration of the grant, general aid to the district will increase to cover the costs. *how?*
- 2) Any new grants, Federal or other, directly distributed to a school district will not count against the district's annual state aid distribution nor would the associated costs be included in the district's TCEC number.
- 3) Upon completion or exhaustion of the "third party" grant, the costs associated with the grant will continue to be excluded from the district's TCEC calculations and the district's state aid will not be increased to cover those costs. The district, should it desire to acquire additional funding to replace the grant money, must on its own acquire the needed funds or incorporate the costs into its current budget.

Section VI: District Reserve Fund Balances-

Although a school district is allowed to levy a local property tax at a rate up to 3 mills, the district should not levy the tax simply because it has the ability to do so. A district should not generate revenue in excess of its needs.

- 1) A school district's Reserve Funds, both designated and undesignated, shall not exceed 18% of the district's annual budget (this level is adequate for proper cash flow for the district).
- 2) ~~If a district is generating revenue in an amount that will cause the reserve funds to exceed the 18% level, the district shall reduce its local property tax levy or pay down debt to gain compliance.~~ *cd. spend \$ on computers, e.g.*

❖ The numbers and values used in this document are subject to change as more current data is received regarding the TCEC and pending review by the Legislative Fiscal Bureau.

❖ The Wisconsin Department of Public Instruction defines the TCEC or Current Educational Cost as identifying "overall instructional and instructional support service costs attributable to district residents. It can generally be described as the cost of the district's General and Special Project funds, excluding transportation and facility acquisition expenditures, less inter-fund transfers and revenues for instructional services the district provides to non-resident pupils such as tuition receipts, CESA and cooperative agreements, and state inter-district integration aid."

For more information contact:

Rep. Michael Lehman (608) 267-2367

Rep. Wayne Wood (608) 266-7503

Staff Contact:

Andrew Nowlan, Rep. Lehman's Office
(608) 267-2367

Addendum 1

Sales Tax Revenue Estimates ('03)

"GROUP 1"

	<u>5%</u>	<u>6%</u>	<u>6.50%</u>	<u>7%</u>
Current Tax Base	\$3,975,000,000	\$4,770,000,000	\$5,167,500,000	\$5,565,000,000
Motion Picture and TV Film	\$2,500,000	\$3,000,000	\$3,250,000	\$3,500,000
Beauty and Barber Services	\$17,900,000	\$21,480,000	\$23,270,000	\$25,060,000
Funeral Services	\$7,600,000	\$9,120,000	\$9,880,000	\$10,640,000
Bank Account Services Charges	\$24,000,000	\$28,800,000	\$31,200,000	\$33,600,000
Dues to Bus./Frat Organizations	\$12,400,000	\$14,880,000	\$16,120,000	\$17,360,000
Health and Reducing Clubs	\$7,000,000	\$8,400,000	\$9,100,000	\$9,800,000
Veterinary Services for Pets	\$9,500,000	\$11,400,000	\$12,350,000	\$13,300,000
Dance Studios	\$100,000	\$120,000	\$130,000	\$140,000
Auto and Travel Clubs	\$1,700,000	\$2,040,000	\$2,210,000	\$2,380,000
Arch., Eng., & Surveying Services	\$54,000,000	\$64,800,000	\$70,200,000	\$75,600,000
Accounting Services	\$47,000,000	\$56,400,000	\$61,100,000	\$65,800,000
Advertising	\$83,000,000	\$99,600,000	\$107,900,000	\$116,200,000
Computer Services	\$110,000,000	\$132,000,000	\$143,000,000	\$154,000,000
Management Consulting & PR	\$43,000,000	\$51,600,000	\$55,900,000	\$60,200,000
Personnel Services	\$65,000,000	\$78,000,000	\$84,500,000	\$91,000,000
Addressing and Mailing	\$8,600,000	\$10,320,000	\$11,180,000	\$12,040,000
Credit Rating & Collection Serv.	\$6,300,000	\$7,560,000	\$8,190,000	\$8,820,000
Protective Services	\$12,300,000	\$14,760,000	\$15,990,000	\$17,220,000
Research, Development & Testing	\$13,600,000	\$16,320,000	\$17,680,000	\$19,040,000
Commissions to Real Estate Brokers	\$36,000,000	\$43,200,000	\$46,800,000	\$50,400,000
Repair of Real Property	\$25,500,000	\$30,600,000	\$33,150,000	\$35,700,000
Interior Design	\$2,800,000	\$3,360,000	\$3,640,000	\$3,920,000
Janitorial Services	\$20,000,000	\$24,000,000	\$26,000,000	\$28,000,000
Disinfecting & Exterminating Services	\$2,400,000	\$2,880,000	\$3,120,000	\$3,360,000
Sewerage Services	\$22,800,000	\$27,360,000	\$29,640,000	\$31,920,000
DIVISION TOTAL	\$635,000,000	\$762,000,000	\$825,500,000	\$889,000,000
SUB TOTAL	\$4,610,000,000	\$5,532,000,000	\$5,993,000,000	\$6,454,000,000

* Based on estimates for the year 2003, increasing the sales tax to 7.5% while maintaining the current tax base would yield annual sales tax revenues of \$5,962,500,000. 41.1% of this number would equal \$2,450,587,500.

* Increasing the state sales tax rate to 7.0% and expanding the sales tax base to include the items under "Group 1" would increase annual sales tax revenues to \$6,454,000,000. 38% of 6.454 billion dollars would equal \$2,452,520,000.

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

SCHOOL FINANCIAL SERVICES**Section D: Comparative Cost Per Member and
Comparative Revenue Per Member****(Formerly Complete Annual School Cost Per Member)****Background Information**

The Complete Annual School Cost (CASC) statistic was developed in 1980-81 to provide a numeric measure for inter-district comparisons. The original CASC calculation was the cumulative total of the gross cost of the general, special project, debt service, and food service funds, plus the net cost of the capital projects fund. Historically, CASC had been reported on a resident per-member basis. (Membership is defined as resident enrollment adjusted for full-time equivalency.)

Over time, K-12 educational programming and manner of delivery have become increasingly varied. Whereas in 1980, it was generally expected that a K-12 student would be educated in the district of residence, today's K-12 student may be participating in any one of a variety of educational programs including Open Enrollment and Special Transfer Integration Program (Milwaukee Area). As the diversity of education delivery methods increased, the original CASC methodology grew to be outdated. In an increasing number of cases, by the late 1990's, the cost to educate certain children was no longer accurately represented in the district actually incurring the cost.

Access Complete Annual School Cost (CASC) data from 1982-83 through 1998-99.

New Measures

In cooperation with the Wisconsin Association of School Business Officials Accounting Committee, the Department of Public Instruction has developed several new revenue and cost "benchmarks" that can be used for informational and general analysis purposes. The new measures were implemented in the 1999-00 school year.

**PLEASE NOTE THAT THE "OLD" CASC IS NOT COMPARABLE TO THE
"NEW" COMPARATIVE COST MEASURE.**

Revenue and cost measures, by themselves, cannot indicate the extent or quality of a particular district's educational program. Users of this data are encouraged to pursue the reasons for revenue and cost differentials between districts.

Membership

The pupil "membership" data used in the Comparative Revenue and Comparative Cost calculations below is based on district resident pupil counts and does not reflect the actual number of pupils (resident and non-resident) in attendance in a district. The pupil "membership" as used here is the average of the full time equivalency (FTE) of resident pupils on the third Friday in September and the second Friday in January, plus the FTE for summer school, group/foster home, and part time attendance pupils.

Comparative Revenue Per Member

The 2001-2002 Comparative Revenue Per Member data compares the percentages of district revenues from federal, state and local sources. The presented information is based on audited district Annual Reports. If cost data is desired, reference should be made to the Comparative Cost section below.

View accounts and calculation used for Comparative Revenue Per Member.

Download Comparative Revenue Data - Excel Files.

- 2001-2002 Comparative Revenue Per Member.
- 2000-2001 Comparative Revenue Per Member.
- 1999-2000 Comparative Revenue Per Member.

Comparative Cost Per Member

Reliance on a single cost determination, which may not be representative for all school districts, can lead to erroneous conclusions. There may be several reasons why, in addition to educational programming, that "cost" differs from one district to another or from one year to another. These reasons include varying pupil transportation requirements, increases or decreases in debt service expenditures, or having food and community service operations. Any "comparable" cost measure must limit or identify the effect of factors that contribute to data variances. Therefore, the following comparable cost measures have been developed:

★ • **Current Educational Cost (CEC)** This measure attempts to identify ^{pupils} overall instructional and instructional support service costs attributable to district residents. It can generally be described as the cost of the district's General and Special Project funds, excluding transportation and facility acquisition expenditures, less inter-fund transfers and revenues for instructional services the district provides to non-resident pupils such as tuition receipts, CESA and cooperative agreements, and state inter-district integration aid.

why needed?
lot part says
"residents?"

• **Total Education Cost (TEC)** This is the CEC plus transportation, expenditures for facility acquisitions charged to the General, Special Project, and Capital Expansion (Tax Levy Financed "Sinking") funds, and debt service principal and interest.

• **Total District Cost (TDC)** This is TEC plus food and community service costs. It should be noted that food and community service activities are usually funded with fees and other program revenue, requiring little or no property tax subsidy.

Excluded from these cost calculations are expenditures from capital project funds funded through issuance of long-term debt. The principal and interest payments on such debt are included in the TEC calculation.

In order to appropriately align the district cost with district resident membership (as defined in "Membership" above), the following methodology alters district-reported expenditures and revenues to reflect the actual cost to the district for the education of its resident students:

[View accounts and calculation used for Comparative Cost Per Member.](#)

[Calculate District Specific Detail and Multiple District Comparison](#) of the 1999-00 Annual Comparative Cost - data as of 6/17/02

Download Comparative Cost Data - Excel Files.

- [2001-2002 Comparative Cost Per Member](#) - *Unaudited 2001-02 Budget Report Data.*
- [2000-2001 Comparative Cost Per Member.](#)
- [1999-2000 Comparative Cost Per Member.](#)

Questions about Comparative Revenue and Cost Data may be directed to: [Finance Team](#), (608) 267-9114.

Questions about this page should be directed to dpifin@dpi.state.wi.us

DEPARTMENT HOMEPAGE	SEARCH THIS SITE	SFMS HOMEPAGE
------------------------	---------------------	------------------

Copyright: State of Wisconsin Department of Public Instruction
Phone: 1-800-441-4563 (U.S. only) / 608-266-3390

SCHOOL FINANCIAL SERVICES**SCHOOL DISTRICT FUND BALANCE POLICY**

In the state of Wisconsin governmental units such as school districts use a form of accounting known as fund accounting. A fund is an independent accounting entity consisting of a self-balancing set of accounts. These accounts are summarized on a "Balance Sheet" consisting of "Assets", "Liabilities" and "Fund Balance."

The amount of a district's fund balance is strictly a local matter. The Department of Public Instruction makes no recommendations regarding the amount a district should hold in its fund balance.

WHAT IS FUND BALANCE?

A common misconception is that fund balance is cash, and therefore should correspond to the district's bank balance. Very simply stated the fund balance represents the total assets of a fund minus its liabilities (what the district owns minus what it owes). Cash is an asset but is normally not the district's only asset. Administrators need to understand what a fund balance is and its critical importance to a school district.

This leads to the second common misconception, that fund balance is surplus. Just as the fund balance is not strictly cash, it is not a savings account, and it is not surplus. The fund balance is an important working part of fund accounting and must be treated as such.

- Among the funds in the WESSAS system, fund balance is as follows:
- General Fund Fund 10 Divided into three sub-funds
- Special Projects Fund Fund 20 Must be zero
- Debt Service Fund Fund 30 Divided into two reserved sub-funds
- Capital Projects Fund Fund 40 One line summarized all projects
- Food Service Fund Fund 50 One line, should not be less than zero
- Agency Fund Fund 60 None, assets must equal liabilities
- Expendable Trust Fund Fund 71 One line, all reserved
- Non-Expendable Trust Fund Fund 75 One line, all reserved
- Community Service Fund Fund 80 One line summarizing fund activities

- Package & Cooperative Fund 90 Must be zero

The General Fund which encompasses the day-to-day operation of the school district comprises the greatest portion of all assets accounted for in a fund balance. For this reason we will restrict our attention in this paper to the General Fund Balance.

WHAT IS FUND BALANCE FROM AN ACCOUNTING STANDPOINT?

In the WESSAS accounting system fund balance is a balance sheet account number 930 000. On the balance sheet of the General Fund the fund balance is divided into three sub-funds as follows:

931 000 Reserved The portion of the fund balance has been committed for identified purposes. Reserved For Encumbrances (931 100) and Reserved For Subsequent Year's Budget (931 800) such as with site based budgeting are examples.

932 000 Unreserved-Designated A segregated fund balance amount that is not required to be identified as a reserve fund balance, but for which the district has identified tentative uses. Cash flow is an example.

933 000 Unreserved-Undesignated That portion of fund balance which has not been appropriated for a specific purpose as a reserve ^{or} designated fund balance.

WHAT IS AN APPROPRIATE FUND BALANCE?

The most commonly asked question regarding fund balance is how large should a district's fund balance be. Perhaps the best answer would be an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals. This may not always be practical, however.

Should a district strive to attain the state average, about 15% as a fund balance? Should it be 10%? Should it be 2 months operation? What should it be?

One factor that carries a great deal of weight in determining what a sufficient fund balance should be is the level to which a district is aided by the state. Districts receive their first state general aid money in September of the fiscal year, but do not receive their first tax distribution until January of that fiscal year. Although a district will receive other state aids prior to January, these amounts are usually small compared with general aid and taxes.

In the past a district that did not receive general aid would have had to rely on a large cash balance to carry it financially until it received tax distributions in January. For this district the average of 15% would likely be insufficient and result in significant borrowing to keep the district afloat. A relatively "high" fund balance would be in order for this district. The advent of the three tier aid formula and "2/3rds" funding has softened this point but the degree of funding still plays a part in determining a proper fund balance.

GENERAL STEPS IN DETERMINING AN APPROPRIATE FUND BALANCE

(1) A possible first step in determining a proper fund balance would be to construct an accurate cash flow projection for the fiscal year. The district must have sufficient cash

balance to cover the greatest negative cash month.

(2) Next, from past reports, make an estimate of a typical year's difference between assets (excluding cash) and the total liabilities. If this is negative add it to the cash needed for cash flow in number (1). If it is positive ignore it. To add it to (1) would reduce the calculation of cash available for cash flow.

(3) The third step will be to determine the total amount the board intends to set aside for future purchases, carry over, as a contingency, or to fund one time projects. Add this to the absolute value of (1) and (2).

(4) Estimate the amount of cash needed to pay for late arriving and billed orders. Add this to the absolute value from the first three steps.

District A needs \$6,000,000 for cash flow, it has \$250,000 more liabilities than cash less assets, and it wants to set aside \$100,000 to purchase bleachers. Typically the district has \$25,000 in late billings and the board wants to designate \$600,000 as a contingency out of concern about roofs and the high school heating system. A conservative estimate of the required fund balance is:

$$\$6,000,000 + \$250,000 + \$100,000 + \$25,000 + \$600,000 = \$6,975,000$$

Obviously there are a number of factors other than good business practice that will require a district to maintain an adequate fund balance. Not the least of these is state and local politics.

WHY HAVE AN APPROPRIATE FUND BALANCE?

A district with an appropriate fund balance can:

- Demonstrate financial stability.
- Avoid excessive short term borrowing that opens the district to losses from differences in investment and borrowing rates.
- Avoid spending Operational funds for interest.
- Accumulate sufficient assets to make designated purchases.
- Preserve its highest bond rating.

In the determination of bond rating appearance is extremely important. Bond rating companies will routinely downgrade districts with inadequate fund balance. This is because of the appearance of instability. It makes no difference to these companies that state law guarantees that bond payments will be made.

SUMMARY

An appropriate fund balance is a critical factor in the financial plan of a district. Every effort should be made to ensure that an adequate reserve of assets is available. For many districts the task is formidable, if not impossible. Local political considerations may block good

business practices.

The revenue cap to which school districts are subject severely limits a district's ability to accumulate an appropriate fund balance. Budgets must be built so that expenditures are less than revenues. This requires all the cost cutting strategies the district has at its disposal.

To those districts that have an adequate fund balance do all that you can to protect it. Don't view it as a ready source of funding. Once used it is extremely hard to recover. For those districts struggling under the pressures of an inadequate fund balance, adopt a plan to move toward adequacy over a period of time. Fund balance will not solve all problems, but like all tools when properly sized and maintained, it becomes an ally in solving the problems before us.

Questions? Call Jim McIntosh, Department of Public Instruction 608-266-3464.

Additional Information, "WISCONSIN SCHOOL DISTRICT FINANCIAL REPORTING REQUIREMENTS", 1998, Wisconsin Department of Public Instruction.

Questions about this page should be directed to dpifin@dpi.state.wi.us

DEPARTMENT HOMEPAGE	SEARCH THIS SITE	SFMS HOMEPAGE
------------------------	---------------------	------------------

Copyright: State of Wisconsin Department of Public Instruction
Phone: 1-800-441-4563 (U.S. only) / 608-266-3390

**WISCONSIN SCHOOL DISTRICT
FINANCIAL REPORTING REQUIREMENTS
EFFECTIVE JULY 1, 1998 Updated June 15, 1999**

842 000 Long-Term Debt Reported in Account Group 08

The total of accounts 842 100 through 842 600.

842 100 Long-Term Notes Payable Reported in Account Group 08

The unpaid principal balance of promissory note borrowing by district under statute 67.12(12).

842 200 State Trust Fund Loans Payable Reported in Account Group 08

The unpaid principal balance of state trust fund borrowing under Chapter 24 of the statutes.

842 300 Long-Term Bonds Payable Reported in Account Group 08

The unpaid principal balance of bonds issued under statute 67.05.

842 500 Land Contracts Payable Reported in Account Group 08

The unpaid principal balance of land contracts incurred by district.

842 600 Capital Leases Payable Reported in Account Group 08

The unpaid principal balance of capital leases or "installment purchases" owed by the district.

849 000 Other Long-Term Liabilities (To be used with general long-term account group 08)

The amount required to be paid in future fiscal periods for district obligations and not coded elsewhere. Include here the value of unused employee benefits not claimed or not payable at the reporting date. *This account is not reported in the Budget or Annual Reports.*

900 000 FUND EQUITY Reported in Funds 10, 23, 20, 30, 38, 40, 41, 50, 60, 71, 75, 80, 90

The total of accounts 910 000 and 930 000.

910 000 INVESTMENT IN FIXED ASSETS
(Used only in general fixed assets account group 07. This account is used for the audit report only and is not used in the Budget and Annual Reports)

An account in the General Fixed Assets Account Group that represents the district's investment in general fixed assets.

930 000 FUND BALANCE

The difference between fund assets and fund liabilities. This account is the total of fund balance accounts 931 000, 932 000, and 933 000.

931 000 Fund Balance - Reserved Reported in Fund 10

The portion of fund balance that has been committed for identified purposes. The total of accounts 931 100 through 931 900. Changes in these accounts result from formal budgetary action.

931 100 Reserved for Encumbrances

Fund balance set aside for open encumbrances or outstanding purchase orders. *This account is not reported in Budget and Annual Reports.*

931 200 Reserved for Inventories

The amount of fund balance identified as being committed for use in funding inventories and therefore not available for other uses. *This account is not reported in Budget and Annual Reports.*

931 300 Reserved for Advances to Other Funds

The amount of fund balance that is not available due to an advance or long-term loan to another fund. *This account is not reported in Budget and Annual Reports.*

**WISCONSIN SCHOOL DISTRICT
FINANCIAL REPORTING REQUIREMENTS
EFFECTIVE JULY 1, 1998 Updated June 15, 1999**

931 400 Reserved for Self-Insurance

The amount of fund balance set aside for uses involved with the district's self-funded health benefit plan. *This account is not reported in Budget and Annual Reports.*

931 500 Reserved for Scholarships

The amount of fund balance committed for awarded scholarships. This account is used only in Fund 71, "Expendable Trust Fund." *This account is not reported in Budget and Annual Reports*

931 700 Reserved for Debt Retirement

The total of accounts 931 710 and 931 790. *This account is not reported in Budget and Annual Reports.*

931 710 Reserved for Refinancing Reported in Funds 30, 38

The amount of Debt Service Fund balance representing unexpended proceeds from debt incurred for refinancing.

931 790 Reserved for Other Debt Service Reported in Funds 30, 38

The amount of debt service fund balance not required to be coded to account 931 710 "Reserve for Refinancing.

931 800 Reserved for Subsequent Year's Budget

The amount set aside by formal board action to fund the subsequent year's expenditures. Included in this account are unexpended current year appropriations that the school board has permitted to be carried over for reappropriation in the next year.

931 900 Other Reserved Fund Balance

The portion of fund balance that is not available for appropriation, but is not required to be coded elsewhere.

932 000 Fund Balance -Designated Reported in Funds 10

A segregated fund balance amount that is not required to be identified as a reserved fund balance, but for which the district has identified tentative uses. Included in this account is fund balance maintained by the district for working cash purposes pursuant to district policy. Changes in this account result from formal budgetary action.

933 000 Fund Balance - Unappropriated Reported in Fund 10

The portion of fund balance that has not been appropriated for a specific purpose as a reserve or designated fund balance. At the end of the fiscal period, this account will include the difference between revenues and expenditures until reappropriated to another fund balance account.

**991 000 Residual Equity Transfer Out
Reported in Funds 20, 30, 38, 40, 41, 50, 80, 90**

Transfer out of fund resulting from closing out the fund.

992 000 Residual Equity Transfer In Reported in Funds 10, 30, 38

Transfer to a fund resulting from the closing out the fund balance in the sending fund.

$$\frac{2.27}{50} = .0454 \text{ / each}$$

~~Wealthy~~
$$\frac{100}{120} = \frac{5}{6} \times M$$

~~Poor~~
$$\frac{100}{80} = 1.25 \times M$$

"fund bal Reserve"

" " designated "

" " unappropriated "

include
all

Andrew
10/30/02

DP/
Jim McIntosh
6-3464

Wood's call 346-4902

Q15

sale tax 5 → 7.5
+ 412

sales tax delay
st-aid 04-05

5.3 B
1st yr.

① how & when to begin new funding distrib.

i.e. under I-2. what does "commit" mean?

do we let inc. sales tax wait a year, then implement new ~~for~~ distrib. method?

② re levy:

- need 3/4 of sch. bd. to levy a tax?

or to begin a bldg project?

or either?

- (if ^{BAT} sd borrowing ~~to~~ must levy tax to pay off - so can't require 3/4 approval for that)

CL say can't levy a tax for sch. up

what 3/4 of sch. bd., + total bldg (incl. levy for D.S.)

can't exceed 3 mills or J.C.S., whichever is greater
rate necessary to pay

RP

③ rev. cap? (RP just provision allowing sd to exceed
RP 2/3 requirement? w/ a referendum?

and track fund raising commitment

(approved) (total ed.) (total distrib.)

④ re ~~TEC~~ "TEC": DPI has CEC, TEC, + TDC.
which do you want?

→ check w/ dpi (can Lehman's etc. for contract)

⑤ order of priority for payments if not enough to fund all 3.
(state aid, spec. ed. aid, (sp. projects aid))
→ will be adequate in early years, at least

⑥ membership of sch. bldg projects board? who appoints?
DOR & DPI persn. (SS) & gov. appoint

~~if re sec. I what's a 3rd party grant?~~
state grant?

②

③

staggered 3 yr Term

and 3rd party
~~fed grants~~ (and other than state)
if getting it now, in base, so deduct
from TCR
new grants, not in base
(deduct from TCR)

Here are inserts
for the Wood draft.
I assumed that
PR payments were not
being cut, * that
aid to CESAS was,
and that driver's ed
aid was the only
121 aid cut.

1/25/83

Wayne Wood

> want prop. tax or rent credit

retroactive credit
up to \$500 for
sales tax

> can levy only 3 mills, but can levy for
dist. income

~~but no more~~

eg. : if so d.s. now at 5 mills can't
levy above that. Must eventually get down
to 3 mills



David Carlson, Dennis Hansen, & ?

call Russ Kava

"complete annual school cost"

div by resident pupils #

cost
pupils ←

"special project"

TEACH F
spec. ed
ind. ed
(Johnson d'Amico)

"interfund transfers" → delete transfers bet. funds

2003

Date (time)
needed

LRB - 0467, P1

BILL

PG + MJL + PAC + JK + MES
: : :
:

Use the appropriate components and routines developed for bills.

AN ACT ... [generate catalog] *to repeal ... ; to renumber ... ; to consolidate and renumber ... ; to renumber and amend ... ; to consolidate, renumber and amend ... ; to amend ... ; to recreate ... ; and to create ...* of the statutes; relate:

....

.....

[N
sta.

annual, for specific order of

see
next
page

ce Bureau

If titles are needed

For the main

For the subh

For the sub-s heading, execute:

For the analysis text, in the component bar:

For the text paragraph, execute:

anal:

create → anal: → title: → head

create → anal: → title: → sub

create → anal: → title: → sub-sub

create → anal: → text

This is a preliminary draft. An analysis
will be provided with a later version.

FE-SL

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION #.

BILL

115.977 (2), 118.153 (7), 118.255 (2) (a), 118.40 (2r) (e) 1., 118.43 (2) (b) 2., 118.43 (2) (bg) 2., 118.43 (2) (br) 2., 118.43 (2) (g), 118.43 (3) (ar) 3., 118.43 (5) (b), 118.43 (6) (a), 118.43 (6) (b) (intro.), 118.43 (6) (b) 8., 119.04 (1), 119.23 (4) (b) 2., 120.13 (14), 120.13 (19), 120.13 (26m), 120.13 (27m), 121.004 (7) (a), 121.007, 121.09 (1), 121.09 (2), 121.14 (1), 121.23 (title), subchapter III (title) of chapter 121 [precedes 121.41], 121.58 (3), 121.90 (2) (intro.), 121.90 (2) (a), 121.90 (2) (b), 121.905 (3) (a) 1., 121.91 (2m) (e) (intro.), 121.91 (4) (a) 3. and 938.20 (2) (f) 2.; **to repeal and recreate** 121.08; and **to create** 15.375 (1), 20.255 (2) (as), 20.255 (2) (es), 20.255 (2) (h), 20.866 (2) (zs), 70.59, 118.44, 120.145, 121.004 (7) (g), 121.07 (2) (title), 121.085 and 121.15 (1m) (a) 4. of the statutes; **relating to**

abolishing the general equalization aid formula for distributing state school aid; creating a foundation plan to fund school costs; ~~creating a statewide school aid property tax~~ creating a School ^{Projects} ~~Facilities~~ Building Board; providing ^{state aid} financial assistance to school districts for building projects; ~~authorizing the issuance of public debt by the state; eliminating the school levy tax credit; creating a school levy rate limit;~~ eliminating revenue limits; eliminating certain categorical aids to school districts; ^{school district} weighting membership for school aid purposes; ~~requiring certain school districts to reduce class size;~~ granting rule-making authority; and making an appropriation.

modifying dispute settlement procedures in local government employment other than law enforcement and fire fighting employment; increasing the sales and use tax;

Analysis by the Legislative Reference Bureau

Under the current school aid formula, the state establishes a guaranteed tax base, known as the guaranteed valuation. The rate at which a school district's costs are aided through the formula is determined by comparing the school district's per pupil tax base (or equalized valuation) to the guaranteed valuation. State aid is provided to make up the difference between the school district's actual tax base and that state guaranteed level. Thus, school districts with low property valuations per

SEC. CR. 15.375(1)

15.375(1) SCHOOL BUILDING PROJECTS BOARD.

There is created a school building projects board attached to the department of public instruction under s-15.03. The board shall consist of the following members; appointed for 3-year terms:

(a) Three members appointed by the state superintendent of public instruction.

(b) Three members appointed by the governor.

Section #. 20.255 (2) (ac) of the statutes is amended to read:

20.255 (2) (ac) *General equalization aids.* A sum sufficient for the payment of educational aids under ss. 121.08, 121.09, 121.095, and 121.105 and subch. VI of ch. 121 equal to \$4,200,945,900 in the 2002-03 fiscal year, ^{and} equal to the amount determined by law in the 2003-04 fiscal year ~~and biennially thereafter, and equal to the amount determined by the joint committee on finance under s. 121.15 (3m) (e) in the 2004-05 fiscal year and biennially thereafter.~~

History: 1971 c. 42, 56, 125; 1971 c. 152 s. 38; 1971 c. 154 s. 80; 1971 c. 211 ss. 24, 126; 1971 c. 215; 1973 c. 89 s. 20 (2); 1973 c. 90, 190, 243, 300, 307, 333, 336; 1975 c. 39 ss. 97 to 109, 732 (1); 1975 c. 105, 220, 224, 395; 1977 c. 26 s. 75; 1977 c. 29; 1977 c. 83 s. 26; 1977 c. 418 ss. 88m to 90, 929 (55); 1979 c. 34 ss. 164 to 191, 2102 (43) (a); 1979 c. 221 ss. 96e to 97w, 2200 (43); 1979 c. 331; 1979 c. 346 ss. 9, 15; 1981 c. 20, 86, 169; 1981 c. 314 s. 146; 1983 a. 22 s. 6; 1983 a. 27 ss. 158 to 212, 2200 (42), 2202 (42); 1983 a. 192; 1983 a. 333 s. 6; 1983 a. 370; 1985 a. 29, 56, 75, 120; 1987 a. 27, 339, 399; 1989 a. 31, 56, 114, 122, 269, 299, 309, 336, 359; 1991 a. 32, 39, 196, 269; 1993 a. 16, 168, 367, 377, 437, 454, 458, 490, 491; 1995 a. 27 ss. 563, 567 to 599, 622, 623, 9145 (1); 1995 a. 49, 227; 1997 a. 27, 113, 164, 237, 252; 1999 a. 9, 185; 2001 a. 16, 57, 105, 109.

No moneys may be encumbered
from this appropriation
after the 2003-04
fiscal year.

SEC. CR. 20.255(2)(t)

20.255(2)(t) State school aids. From the
public school aid fund, a sum sufficient for
state school aid under ss. 121.085, ^{121.09} ~~and~~ 121.086 ^{121.095} and
121.105(3), and subch. VI of ch. 121.

SEC. CR. 25.90

25.90 PUBLIC SCHOOL AID FUND. There is established a separate nonlapsible trust fund designated the public school aid fund consisting of 41% of all sales and use taxes.

SEC. CR. 65.90 (7)

The total amount in 65.90 (7) / a school district's ~~reserve fund~~ balance in any fiscal year ~~accounts~~ / may not exceed an amount equal to 18% of the school district's budget in that fiscal year. In this subsection, "fund balance" means the difference between fund assets and fund liabilities, and includes that is ^{specified} that portion of committed for identified purposes, that ^{that is tentatively} portion of identified for tentative ^{specified} purposes, and that portion that is not appropriated for a specified purpose.

(Intro.)

Section #. 67.05 (6a) (a) 2. of the statutes is amended to read:

and
S. 121.086

(Intro.)

67.05 (6a) (a) 2. Except as provided under pars. (b) and (c) and ²subs. (7) and (15), if the board of any school district, or the electors at a regularly called school district meeting, by a majority vote adopt an initial resolution to raise an amount of money by a bond issue, the school district clerk shall, within 10 days, publish notice of such adoption as a class 1 notice under ch. 985 or post the notice as provided under s. 10.05. The notice shall state the maximum amount proposed to be borrowed, the purpose of the borrowing, that the resolution was adopted under this subdivision and the place where and the hours during which the resolution may be inspected. The school board shall also do one of the following:

~~a. Direct the school district clerk to call a special election for the purpose of submitting the resolution to the electors for approval or rejection, or direct that the resolution be submitted at the next regularly scheduled primary or election to be held not earlier than 45 days after the adoption of the resolution. The resolution shall not be effective unless adopted by a majority of the school district electors voting at the referendum.~~

~~b. Specify in the initial resolution the date, time and place for a public hearing on the resolution, which shall be within 10 days after the publication of the notice under subd. 2. (intro.), and whether the public hearing is for informational purposes only or whether electors present at the public hearing will be given an opportunity to vote on whether a referendum shall be held on the initial resolution.~~

History: 1971 c. 29; 1971 c. 154 ss. 41, 80; 1971 c. 211, 295; 1973 c. 23; 1975 c. 182, 311, 422; 1977 c. 26; 1977 c. 29 ss. 733, 734, 1654 (8) (c); 1977 c. 427 s. 132; 1979 c. 221, 297, 311; 1981 c. 20, 282, 377, 391; 1983 a. 207 ss. 47 to 52, 93 (5), (6), (7), 95; 1983 a. 236 s. 13; 1983 a. 532 s. 36; 1983 a. 538; 1985 a. 187, 225, 304; 1987 a. 197; 1987 a. 391; 1989 a. 31, 192, 205; 1991 a. 49; 1993 a. 399; 1995 a. 378; 1997 a. 237, 286; 1999 a. 9; 1999 a. 150 ss. 622, 672; 1999 a. 182; 2001 a. 16.

CR; 115.34(3)

115.34 (3) The department may not make any
payments under this section after

~~~~~~~~~ June 30, 2004.

CR; 115.341(3)

115.341 (3) The department may not make any  
payments under this section after

~~under~~ June 30, 2004.

CR; 115.343(6)

115.343(6) The department may not make any  
payments under this section after

~~under~~, June 30<sup>th</sup> 2004.

CR; 115.345 (10)

115.345 (10) The department may not make any  
payments under this section after

~~January 1, 2004~~ June 30, 2004



CR; 115.36(4)

115.36 (4) The department may not make any  
payments under this section after

~~under~~ June 30, 2004.

CR; 115.361(3)

115.361 (3) The department may not make any  
payments under this section after

~~~~~~~~~ June 30, 2004,

Section #. 115.3615 of the statutes is amended to read:

115.3615 Head start supplement. From the appropriations under s. 20.255 (2) (eh) and (kh), the state superintendent shall distribute funds to agencies determined by the state superintendent to be eligible for designation as head start agencies under 42 USC 9836 to provide comprehensive health, educational, nutritional, social and other services to economically disadvantaged children and their families. The state superintendent shall distribute the funds in a manner consistent with 42 USC 9831 to 9852 except that there is no matching fund requirement. The state superintendent shall give preference in funding under this section to agencies that are receiving federal funds under 42 USC 9831 to 9852 and to agencies that operate full-time or early head start programs. Funds distributed under this section may be used to match available federal funds under 42 USC 9831 to 9852 only if the funds are used to secure additional federal funds for the purposes under this section. ✓

History: 1989 a. 122 ss. 53c to 53e; 1991 a. 39, 269 s. 614g; Stats. 1991 s. 115.3615; 1995 a. 27 s. 9145 (1); 1997 a. 27; 1999 a. 9.

The department may not distribute
any funds from the appropriation
under s. 20.255 (2)(eh) after

June 30, 2004 .

CR; 115.366(3)

115.366 (3) The department may not make any
payments under this section after

~~~~~~~~~ June 30, 204.

CR; 115.405(4)

115.405 (4) The department may not make any  
payments under this section after

~~January~~, June 30, 2004.

CR; 115.42(5)

115.42 (5) The department may not make any  
payments under this section after  
~~under~~ June 30, 2004.

215

CR; 115.43(3)

TERMINATION OF SCHOLARSHIPS ~~PROGRAMS~~

115.43 (3) The department may not make any  
payments under this section after

~~under~~ June 30, 2004.

CR; 115.435(4)

115.435(4) The department may not make any  
payments under this section after

~~~~~~~~~ June 30, 2004.


CR; 115-45 (11)

115-45 (11) The department may not make any
payments under this section after

~~under~~ June 30, 2004.

CR; 115.75(4)

115.75(4) The department may not make any
payments under this section after

~~~~~~~~~ June 30, 2004.

CR; 115.88(10)

CRS

(TERMINATION OF STATE AID)

115.88(10)

(The department may not make any  
payments under this section after

~~~~~~~~~ June 30, 2004.

Section #. 115.93 of the statutes is amended to read:

115.93 State aid. If upon receipt of the reports under s. 115.92 (2) the state superintendent is satisfied that the school age parents program has been maintained during the preceding school year in accordance with the rules under s. 115.92 (3), the state superintendent shall certify to the department of administration in favor of each school district maintaining the program a sum equal to the amount expended by the school district during the preceding school year for salaries of teachers and instructional aides, special transportation and other expenses approved by the state superintendent as costs eligible for reimbursement from the appropriation under s. 20.255 (2) (b). ✓

History: 1983 a. 374; 1985 a. 29 ss. 1707s, 3202 (43); 1985 a. 56; 1987 a. 27, 338; 1989 a. 31; 1991 a. 269; 1995 a. 27; 1997 a. 27; 1999 a. 9.

The department may not make
any payments under this
section after June 30, 2004.

CR; 115.995(3)

115.995(3) The department may not make any
payments under this section after

~~~~~~~~~ June 30, 2004.

CR: 116.08 (6)

116.08(6) The department may  
not make any payments under this  
section after June 30, 2004.

CR; 118.153(8)

118.153 (8) The department may not make any  
payments under this section after

~~under~~ June 30, 2004.